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PART III.

Legislative Measures and Rules thereunder.

NOTIFICATIONS.

No. L. 2150—*L. B.* 26-26-16, *dated* 17*th September* 1926.

In exercise of the powers conferred on Government by the Mysore Village Panchayet Regulation, it is proposed to issue the following rules:—

2. Notice is hereby given that the draft rules will be taken into consideration on or after the 15th October 1926. Any objection or suggestion which may be received from any person with respect to the draft rules before the aforesaid date will be taken into consideration.

DRAFT RULES.

Levy of taxes.

The rates of taxes leviable under Section 36 shall be fixed by the Panchayet and shall not exceed those noted below:—

A. House tax.

					Per annum. Rs.	a.	p.
1	Buildings of the value exceeding Rs.	25	but not exceeding Rs.	50	0	8	0
2	Do	50	do	200	1	0	0
3	Do	200	do	400	2	0	0
4	Do	400	do	600	3	0	0
5	Do	600	do	800	4	0	0
6	Do	800	do	1,000	5	0	0
7	Do	1,000	do	1,500	7	0	0
8	Do	1,500			10	0	0

B. Shop tax.

		Per annum. Rs. a. p.
1. Wholesale shop (Mandy)	1st Class	25 0 0
	2nd "	20 0 0
	3rd "	15 0 0
	4th "	10 0 0
2. Other shops	1st "	25 0 0
	2nd "	10 0 0
	3rd "	6 0 0
	4th "	4 0 0
	5th "	2 0 0
	6th "	1 0 0

C. Tax on places of trade or business.

1st Class	25 0 0
2nd "	20 0 0
3rd "	15 0 0
4th "	10 0 0
5th "	6 0 0
6th "	4 0 0
7th "	2 0 0
8th "	1 0 0

D. Cart tax.

Single bullock cart	1 0 0
Double bullock cart	2 0 0

E. Tax on vacant sites and hittals.

		Per acre.
1. Village site land occupied by house and backyard attached thereto, when the area occupied exceeds ten guntas in the Maidan and twenty guntas in the Malnad.	For the area in excess of 10 guntas in the Malnad and 20 guntas in the Maidan.	Highest survey rate of assessment for the class of land concerned, i.e., dry, wet, garden or coffee fixed for the village.
2. Other occupied land left vacant within the village site, whether it is a building site or land ordinarily used for purpose of agriculture.	For the whole area.	

2. Every Panchayet shall as soon as possible after its first constitution take steps for levying taxes that are leviable under Section 36 of the Regulation and publish the rates proposed to be adopted by beat of drum in the village or villages under its jurisdiction, and by means of a notice affixed in the office of the Panchayet.

3. When a Panchayet proposes to levy a tax cess, rate or fee under Section 37 of the Regulation or when it proposes to enhance the rate of any tax, cess, rate or fee for the time being in force, it shall publish the proposal by beat of drum in the village or villages under the jurisdiction of the Panchayet and by means of a notice affixed in the office of the Panchayet, specifying a date not earlier than one month from the date of such publication on which the Panchayet will take the proposal into consideration.

4. Any person objecting to the imposition of a tax, cess, rate of fee or to the rate proposed or to the class of person or property to be made liable thereto or to any enhancement of the rate, may make any objection or suggestion in writing on or before the date specified in the notice published under the last preceding rule or orally on the date on which the Panchayet considers the proposal.

5. The Panchayet shall consider all objections or suggestions made under Rule 4 and may approve the proposal with or without modifications, provided that if the Panchayet considers that the rates of tax, cess, rate or fee originally proposed should be enhanced, fresh notice should be given before the enhancement is finally decided on. The resolution of the Panchayet shall be forwarded to the Amildar, who shall obtain the sanction of Government in cases falling under Section 37.

6. *Persons liable to pay tax, cess or rate.*—The taxes on houses, carts, vacant sites and hittals shall be payable by the owner and in default by the person in occupation or possession. The tax on shops or places where a trade or business is carried on shall be payable by the person who keeps the shop or is

engaged in the trade or business provided that in the case of an itinerent trader:

(*a*) the tax shall be levied only at the place of his residence or principal place of trade or in the case of a person having his residence outside the Mysore State in the place in which he is found trading;

(*b*) a certificate should be granted, signed by the Chairman of the Village Panchayet collecting the tax, that the itinerant trader has been duly taxed and thereupon no tax shall be levied from him by any other Village Panchayet in respect of his trade.

7. *Exemptions.*—No tax, cess or rate shall be leviable in respect of—

(*a*) any building or part of building owned by the Palace or used or intended for the occupation of His Highness the Maharaja or His Highness the Yuvaraja or in respect of any cart or other property belonging to His Highness the Maharaja or His Highness the Yuvaraja.

8. No tax, cess or rate shall be leviable in respect of any building or part of any building:

(*a*) belonging to Government or the District Board and used solely for public purposes and not used or intended to be used for residential purposes or for purposes of profit;

(*b*) used as a place of public worship or used for a charitable purpose.

9. No tax shall be leviable in respect of carts:

(*a*) belonging to persons whose primary and sole occupation is agriculture even though they may occasionally hire out their carts during other than agricultural seasons provided they are not stone waddars, merchants, traders, contractors, etc., who follow some other profession or occupation besides agriculture;

(*b*) belonging exclusively to Mutts and exclusively and habitually used in connection with the farming of Mutt lands;

(*c*) brought by stone waddars especially from beyond the frontiers and employed exclusively on public works and not in the carriage of traffic.

10. No tax shall be leviable on a shop or place of business or trade run by a Co-operative Society for the benefit of *bona fide* members only.

11. *Assessment list.*—Every Panchayet shall cause an assessment list to be prepared for the levy of the following kinds of taxes:—

(*a*) tax on houses,

(*b*) tax on shops or places of trade or business,

(*c*) cart tax,

(*d*) tax on vacant sites and hittals, and

(*e*) any other tax, cess or rate which the Panchayet is authorised to levy.

12. The assessment list shall be in Form No. 1 and shall contain the following particulars:—

(*a*) the designation of the property either by name or number sufficient for identification;

(*b*) the name of the person liable to pay the assessment;

(*c*) the valuation or other data for assessment;

(*d*) the amount of tax assessed;

(*e*) the amount of tax paid and the date on which it is paid and the arrears, if any, due.

13. As soon as the assessment is completed, a notice shall be published by beat of drum in the village or villages under the jurisdiction of the Panchayet that the list is open for inspection at the office of the Panchayet and that objections will be heard and decided by the Panchayet on a day which shall not be within 30 days of the date of the notice aforesaid.

14. Every person whose name is in the list, or every person claiming to be the owner or occupier of any property or every person in possession of any property included in the list, or the agent of such person, shall be at liberty to inspect the list and to make extracts therefrom without charges.

15. All objections to the assessment will be heard and decided by the Panchayet on the date specified in the notice published under Rule 13 or on any later date to which the meeting may be adjourned. The Panchayet shall cause all amendments necessary in accordance with its decision to be made in the assessment list which shall be authenticated by the signature of the Chairman.

16. The entries in the list authenticated under the last preceding rule shall be conclusive evidence of the amount of tax, cess or rate leviable throughout the official year to which the list relates.

17. It shall not be necessary to prepare a new assessment list every year. The Panchayet may adopt the valuation contained in the list for any year with such alterations as may be deemed necessary for the year immediately following and in such cases the provisions of Rules 13, 14 and 15 shall be applicable every year as if a new assessment list had been completed at the commencement of the official year.

18. *Recovery of dues.*—The taxes leviable under Section 36 shall be payable in the same instalments and on the same dates as the land revenue is leviable provided that in the case of a tax leviable from an itinerant trader, the tax shall be leviable at once if he has no place of residence in the Mysore State. The taxes, cesses, rates or fees imposed under Section 37 shall be paid either in whole or in such instalments and on such date or dates as may be approved by the Panchayet.

19. All taxes, cesses, rates and fees shall be payable to the Secretary and in his absence to the Chairman.

20. Where any tax, cess or other due shall remain unpaid fifteen days after the same is due, a notice in writing in Form No. 2 shall be served upon the person or persons liable to pay the tax, cess or other due.

21. If, within fifteen days from the service of such notice of demand the amount due is not paid, such sum shall be levied with all costs by distraint and sale of the movable property of the defaulter unless cause is shown to the satisfaction of the Chairman for the non-payment.

22. Every warrant of distraint and sale of property shall be in Form No. 3 and for every such warrant a fee of two annas shall be recovered from the defaulter.

23. When property is distrained, an inventory of such property shall be made at once, a copy of which shall on demand be delivered to the defaulter or any person on his behalf and if the amount due is not paid within fifteen days after distraint, the property may be sold.

24. The distraint and sale shall be subject to the provisions contained in Rules 25 to 32 *infra*.

25. No person executing any process directing or authorising the seizure of movable property shall enter any dwelling house after sunset and before sunrise.

26. No outer-door of a dwelling house shall be broken open unless such dwelling house is in the occupancy of the defaulter and he refuses or in any way prevents access thereto, but when the person executing any such process has duly gained access to any dwelling house, he may break open the door of any room in which he has reason to believe any such property to be.

27. Where a room in a dwelling house is in the actual occupancy of a woman who, according to the custom of the country, does not appear in public, the person executing the process shall give notice to such woman that she is at liberty to withdraw and, after allowing reasonable time for her to withdraw,

and giving her reasonable facility for withdrawing, he may enter such room for the purpose of seizing the property, using at the same time every precaution, consistent with these provisions, to prevent its clandestine removal.

28. The following property shall not be liable to distraint.

(*a*) the necessary wearing apparel and bedding of the defaulter, his wife and children,

(*b*) the tools of artisans, and

(*c*) Where the defaulter is an agriculturist his implements of husbandry and such cattle and seed grain as may, in the opinion of the Chairman of the Panchayet, be necessary to enable the defaulter to earn his livelihood.

29. The distress shall not be excessive, that is to say, the property distrained shall be, as nearly as possible, proportionate to the amount due on account of the tax, cess, rate or fee and distraint fee and probable expenses incidental to the detention and sale of the said property.

30. When the property seized is subject to speedy and natural decay, or when the expenses of keeping it in custody and the amount due will exceed its value, the person seizing the property shall at once, after seizure of such property, give notice to the person in whose possession it was when seized to the effect that it will be sold at once, and shall sell it accordingly unless the amount due be forthwith paid.

31. Any surplus that may remain after deducting the amount of the tax, cess, rate, fee or due and of the said expenses, including the expenses of the sale, shall be returned on demand if made within six months after date of sale to the owner of the property. If no demand be made within such period, the amount shall be credited to the Panchayet Fund.

32. If any claim shall be set up by a third person to movable property distrained, the Panchayet shall admit or reject the claim on enquiry held after reasonable notice. If the claim be admitted wholly or partly, the property shall be dealt with accordingly. Except in so far as it is admitted, the property shall be sold and the title of the purchaser shall be good for all purposes, and the proceeds shall be disposable as hereinbefore directed. Provided that nothing in this rule shall be deemed to bar the claimant or any person having any interest in the property distrained, from seeking relief in a Civil Court having jurisdiction.

By Order,

B. NAGAPPA,
Secretary to Government,
Local and Legislative Departments.